



RULE-MAKING ORDER

(RCW 34.05.360)

CR-103 (7/22/01)

Agency: Board of Accountancy

- Permanent Rule
- Emergency Rule
- Expedited Rule Making

(1) Date of adoption: July 26, 2002

(2) Purpose: To adopt a rule on the use of titles in association with the requirements of RCW 18.04.350(9); allows the use of "Accredited Business Accountant" or "ABA," "Accredited Tax Preparer" or "ATP," "Accredited Tax Advisor" or "ATA," and "Certified Financial Planner" or CFP"

(3) Citation of existing rules affected by this order: WAC 4-25-930

Repealed:
Amended:
Suspended:

(4) Statutory authority for adoption: RCW 18.04.350(9)

Other Authority:

PERMANENT RULE ONLY (Including Expedited Rule Making)

Adopted under notice filed as WSR 02-13-021 on June 10, 2002 (date).

Describe any changes other than editing from proposed to adopted version: Changed the location of the Certified Financial Planner Board of Standards to Denver, Colorado

EMERGENCY RULE ONLY

Under RCW 34.05.350 the agency for good cause finds:

- (a) That immediate adoption, amendment, or repeal of a rule is necessary for the preservation of the public health, safety, or general welfare, and that observing the time requirements of notice and opportunity to comment upon adoption of a permanent rule would be contrary to the public interest.
- (b) That state or federal law or federal rule or a federal deadline for state receipt of federal funds requires immediate adoption of a rule.

Reasons for this finding:

(5.3) Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?:

- Yes
 - No
- If Yes, explain:

(6) Effective date of rule:

Permanent Rules

- 31 days after filing
- Other (specify) _____*

*(If less than 31 days after filing, specific finding in 5.3 under RCW 34.05.380(3) is required)

Emergency Rules

- Immediately
- Later (specify)

CODE REVISER USE ONLY

DATE FILED
STATE OF WASHINGTON

AUG 15 2002

TIME 9:53 AM

WSR 02-17-051

Name (Type or Print)

Dana M. McInturff

Signature

Title

Executive Director

Date

August 8, 2002

(COMPLETE REVERSE SIDE)

**Note: If any category is left blank, it will be calculated as zero.
No descriptive text.**

Count by whole WAC sections only, from the WAC number through the history note.
A section may be counted in more than one category.

The number of sections adopted in order to comply with:

| | | | | | | |
|---|-----|----------|---------|----------|----------|----------|
| Federal statute: | New | <u>0</u> | Amended | <u>0</u> | Repealed | <u>0</u> |
| Federal rules or standards: | New | <u>0</u> | Amended | <u>0</u> | Repealed | <u>0</u> |
| Recently enacted state statutes: | New | <u>1</u> | Amended | <u>0</u> | Repealed | <u>0</u> |

The number of sections adopted at the request of a nongovernmental entity:

| | | | | | | |
|--|-----|----------|---------|----------|----------|----------|
| | New | <u>1</u> | Amended | <u>0</u> | Repealed | <u>0</u> |
|--|-----|----------|---------|----------|----------|----------|

The number of sections adopted in the agency's own initiative:

| | | | | | | |
|--|-----|----------|---------|----------|----------|----------|
| | New | <u>0</u> | Amended | <u>0</u> | Repealed | <u>0</u> |
|--|-----|----------|---------|----------|----------|----------|

The number of sections adopted in order to clarify, streamline, or reform agency procedures:

| | | | | | | |
|--|-----|----------|---------|----------|----------|----------|
| | New | <u>0</u> | Amended | <u>0</u> | Repealed | <u>0</u> |
|--|-----|----------|---------|----------|----------|----------|

The number of sections adopted using:

| | | | | | | |
|---------------------------------------|-----|----------|---------|----------|----------|----------|
| Negotiated rule making: | New | <u>0</u> | Amended | <u>0</u> | Repealed | <u>0</u> |
| Pilot rule making: | New | <u>0</u> | Amended | <u>0</u> | Repealed | <u>0</u> |
| Other alternative rule making: | New | <u>1</u> | Amended | <u>0</u> | Repealed | <u>0</u> |

NEW SECTION

WAC 4-25-930 Does the board authorize the use of any other titles or designations? Yes. The board authorizes the use of the following titles and designations, provided the individual is so authorized to use the title or designation by the Accreditation Council for Accountancy and Taxation located in Alexandria, Virginia, or its successor:

- "Accredited Business Accountant" or "ABA";
- "Accredited Tax Preparer" or "ATP"; and
- "Accredited Tax Advisor" or "ATA."

The board also authorizes the use of the title "Certified Financial Planner" or "CFP" provided the individual is so authorized to use the title or designation by the Certified Financial Planner Board of Standards in Denver, Colorado, or its successor.

This authorization relates to title use only, is not limited to individuals holding a license or certificate under the act, and does not authorize these individuals to use the title "certified public accountant" or "CPA."